



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Macon County**

Unit Code: **055/000/00** County: **Macon**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,418,641**

Equalized Assessed Valuation: **\$1,579,993,161**

Population: **109,278**

Employees:

Full Time: **518**

Part Time: **38**

Salaries Paid: **\$22,013,704**

### Blended Component Units

Number Submitted = **1**  
Decatur Public Building Commission

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$32.379.694</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$296</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$53.025.702</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$53.053.410</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$485</b>	\$496	\$482
Per Capita Expenditures:	<b>\$485</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$27.708</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>60.68%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$32.192.917</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$295</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16.706.457</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$12.566.406</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2,196,485</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$20</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2,368,623</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$22</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$4,085,442</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$4,218,624</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$37</b>	\$42	\$
Per Capita Expenditures:	<b>\$39</b>	\$44	\$
Operating Income (loss):	<b>-\$133,182</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>52.99%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$2,235,441</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$20</b>	\$41	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Macoupin County**

Unit Code: **056/000/00** County: **Macoupin**

Fiscal Year End: **8/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$25,750,532**

Equalized Assessed Valuation: **\$575,694,143**

Population: **47,231**

Employees:

Full Time: **152**

Part Time: **85**

Salaries Paid: **\$6,818,899**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$15,161,831</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$321</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$13,456,104</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$14,386,497</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$285</b>	\$496	\$482
Per Capita Expenditures:	<b>\$305</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$930,393</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>98.92%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$14,231,438</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$301</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,104,536</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$8,126,902</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$777.712</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$16</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.11%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Madison County**

Unit Code: **057/000/00** County: **Madison**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$117,793,725**

Equalized Assessed Valuation: **\$5,157,776,161**

Population: **267,225**

Employees:

Full Time: **767**

Part Time: **179**

Salaries Paid: **\$44,239,321**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$114.848.215</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$430</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$106.630.754</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$100.494.668</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$399</b>	\$496	\$482
Per Capita Expenditures:	<b>\$376</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$6.136.086</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>116.41%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$116.984.301</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$438</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$94.686.336</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$34.721.390</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3,188,889</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$12</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.01%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$22,446,014</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$84</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$3,164,007</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$2,965,287</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$12</b>	\$42	\$
Per Capita Expenditures:	<b>\$11</b>	\$44	\$
Operating Income (loss):	<b>\$198,720</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>763.66%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$22,644,734</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$85</b>	\$41	\$



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**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

### **Local Government Profile**

Unit Name: **Marion County**

Unit Code: **058/000/00** County: **Marion**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,799,880**

Equalized Assessed Valuation: **\$375,427,972**

Population: **39,437**

Employees:

Full Time: **134**

Part Time: **42**

Salaries Paid: **\$5,463,918**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$6,368,753</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$161</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$11,923,756</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$11,070,939</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$302</b>	\$496	\$482
Per Capita Expenditures:	<b>\$281</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$852,817</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>59.52%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$6,589,638</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$167</b>	\$400	\$397

#### **Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### **Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$5,650,959</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$2,372,724</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4,470,208</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$113</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$





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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Marshall County**

Unit Code: **059/000/00** County: **Marshall**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,883,997**

Equalized Assessed Valuation: **\$237,808,098**

Population: **12,327**

Employees:

Full Time: **44**

Part Time: **40**

Salaries Paid: **\$1,586,320**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,877,889</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$558</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$6,456,819</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$6,315,907</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$524</b>	\$496	\$482
Per Capita Expenditures:	<b>\$512</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$140,912</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>100.96%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$6,376,243</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$517</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,912,973</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$3,320,528</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$326.724</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$27</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.03%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Mason County**

Unit Code: **060/000/00** County: **Mason**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,541,439**

Equalized Assessed Valuation: **\$190,427,769**

Population: **14,248**

Employees:

Full Time:	<b>69</b>
Part Time:	<b>44</b>
Salaries Paid:	<b>\$3,505,880</b>

### Blended Component Units

Number Submitted = **1**  
Public Building Commission

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,904,865</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$625</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$8,557,079</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$8,351,189</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$601</b>	\$496	\$482
Per Capita Expenditures:	<b>\$586</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$205,890</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>110.25%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$9,207,123</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$646</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,178,765</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$4,616,572</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$662.981</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$47</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$718.100</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$50</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$285.102</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$313.176</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$20</b>	\$42	\$
Per Capita Expenditures:	<b>\$22</b>	\$44	\$
Operating Income (loss):	<b>-\$28.074</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>220.33%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$690.026</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$48</b>	\$41	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Massac County**

Unit Code: **061/000/00** County: **Massac**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,107,270**

Equalized Assessed Valuation: **\$155,796,390**

Population: **15,073**

Employees:

Full Time: **79**

Part Time: **9**

Salaries Paid: **\$2,859,647**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$7,696,011</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$511</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$7,700,118</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$8,309,239</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$511</b>	\$496	\$482
Per Capita Expenditures:	<b>\$551</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$609,121</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>91.28%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$7,584,963</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$503</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,595</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$7,469,052</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$248.055</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$16</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Mc Donough County**

Unit Code: **062/000/00**

County: **Mcdonough**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,557,423**

Equalized Assessed Valuation: **\$385,986,186**

Population: **32,612**

Employees:

Full Time: **255**

Part Time: **64**

Salaries Paid: **\$7,586,731**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,474,061</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$260</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$12,158,084</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$12,071,060</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$373</b>	\$496	\$482
Per Capita Expenditures:	<b>\$370</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$87,024</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>70.21%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$8,474,825</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$260</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,486,880</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$4,167,155</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$657.494</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$20</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$4.375.911</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$134</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$5.779.400</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$5.456.069</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$177</b>	\$42	\$
Per Capita Expenditures:	<b>\$167</b>	\$44	\$
Operating Income (loss):	<b>\$323.331</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>86.13%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$4.699.242</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$144</b>	\$41	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Greater Than 275,000

### Local Government Profile

Unit Name: **Mc Henry County**

Unit Code: **063/000/00**

County: **Mchenry**

Fiscal Year End:

**11/30/2013**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$286,071,154**

Equalized Assessed Valuation:

**\$7,907,055,158**

Population:

**307,409**

Employees:

Full Time:

**1,140**

Part Time:

**122**

Salaries Paid:

**\$65,449,016**

### Blended Component Units

Number Submitted = **1**

McHenry County Public Building Commission

### Fiscal Indicators

#### General and Special Funds

#### Amounts

#### Averages

#### Medians

Beginning Fund Balance for FY 13:

**\$160.264.716**

**\$187,177,328**

**\$168,820,291**

Per Capita Beginning Fund Balance:

**\$521**

**\$344**

**\$341**

Revenue Collected During FY 13:

**\$150.096.155**

**\$239,363,444**

**\$231,556,738**

Expenditures During FY 13:

**\$143.811.334**

**\$224,704,864**

**\$198,787,094**

Per Capita Revenue:

**\$488**

**\$427**

**\$442**

Per Capita Expenditures:

**\$468**

**\$400**

**\$399**

Revenues over (under) Expenditures:

**\$6.284.821**

**\$14,658,580**

**\$7,611,640**

Ratio of Fund Balance to Expenditures:

**108.26%**

**88.40%**

**96.55%**

Ending Fund Balance for FY 13:

**\$155.687.760**

**\$191,525,018**

**\$171,167,929**

Per Capita Ending Fund Balance:

**\$506**

**\$348**

**\$371**

#### Equity

#### Amounts

#### Averages

#### Medians

Total Reserved Funds:

**\$**

**\$**

**\$**

Total Unreserved Funds:

**\$**

**\$**

**\$**

#### Net Assets

#### Amounts

#### Averages

#### Medians

Total Restricted Net Assets:

**\$109.592.257**

**\$115,558,211**

**\$107,237,861**

Total Unrestricted Net Assets:

**\$34.014.313**

**\$71,615,768**

**\$83,651,537**



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$65.764.858</b>	\$211,171,994	\$182,694,282
Per Capita Debt:	<b>\$214</b>	\$384	\$329
General Obligation Debt over EAV:	<b>0.58%</b>	0.75%	0.59%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$49.646.548</b>	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	<b>\$161</b>	\$119	\$77
Revenue Collected During FY 13:	<b>\$18.046.900</b>	\$16,132,399	\$17,413,625
Expenditures During FY 13:	<b>\$13.160.204</b>	\$15,706,936	\$15,749,265
Per Capita Revenue:	<b>\$59</b>	\$33	\$40
Per Capita Expenditures:	<b>\$43</b>	\$31	\$33
Operating Income (loss):	<b>\$4.886.696</b>	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	<b>414.38%</b>	1171.22%	399.20%
Ending Retained Earnings for FY 13:	<b>\$54.533.244</b>	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	<b>\$177</b>	\$122	\$76



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Mc Lean County**

Unit Code: **064/000/00** County: **McLean**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$81,195,842**

Equalized Assessed Valuation: **\$3,978,497,132**

Population: **174,647**

Employees:

Full Time: **736**

Part Time: **108**

Salaries Paid: **\$34,389,095**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$33,082,500</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$189</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$82,686,555</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$80,485,284</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$473</b>	\$496	\$482
Per Capita Expenditures:	<b>\$461</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$2,201,271</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>42.82%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$34,466,469</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$197</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,481,466</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$10,725,671</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6.363.115</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$36</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$10.549.663</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$60</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$7.526.977</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$8.277.678</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$43</b>	\$42	\$
Per Capita Expenditures:	<b>\$47</b>	\$44	\$
Operating Income (loss):	<b>-\$750.701</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>128.25%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$10.616.076</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$61</b>	\$41	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Menard County**

Unit Code: **065/000/00** County: **Menard**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,113,125**

Equalized Assessed Valuation: **\$246,797,561**

Population: **12,486**

Employees:

Full Time: **201**

Part Time: **89**

Salaries Paid: **\$6,449,121**

### Blended Component Units

Number Submitted = **1**  
Menard County Health Department

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,424,893</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$515</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$7,436,665</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$7,282,813</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$596</b>	\$496	\$482
Per Capita Expenditures:	<b>\$583</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$153,852</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>91.16%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$6,638,745</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$532</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,783,596</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$1,838,381</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$60.000</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$5</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$7.165.133</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$574</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$6.481.447</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$6.274.143</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$519</b>	\$42	\$
Per Capita Expenditures:	<b>\$502</b>	\$44	\$
Operating Income (loss):	<b>\$207.304</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>113.52%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$7.122.437</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$570</b>	\$41	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Mercer County**

Unit Code: **066/000/00** County: **Mercer**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,313,952**

Equalized Assessed Valuation: **\$246,914,728**

Population: **16,178**

Employees:

Full Time: **90**

Part Time: **37**

Salaries Paid: **\$4,079,817**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,084,549</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$252</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$11,836,289</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$12,340,042</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$732</b>	\$496	\$482
Per Capita Expenditures:	<b>\$763</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$503,753</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>52.99%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$6,538,578</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$404</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,115,974</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>-\$263,739</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,398,142</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$86</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	<b>\$35,223</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$4,362</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$2</b>	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	<b>\$30,861</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>4873.54%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$212,584</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$13</b>	\$41	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Monroe County**

Unit Code: **067/000/00** County: **Monroe**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,885,427**

Equalized Assessed Valuation: **\$740,778,698**

Population: **33,493**

Employees:

Full Time: **200**

Part Time: **130**

Salaries Paid: **\$10,004,573**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$11.885.228</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$355</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$15.224.366</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$13.480.442</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$455</b>	\$496	\$482
Per Capita Expenditures:	<b>\$402</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$1.743.924</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>103.86%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$14.000.152</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$418</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11.052.022</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$3.016.372</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$15,491,690</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$463</b>	\$98	\$39
General Obligation Debt over EAV:	<b>1.93%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$4,966,127</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$148</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$10,055,694</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$9,695,936</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$300</b>	\$42	\$
Per Capita Expenditures:	<b>\$289</b>	\$44	\$
Operating Income (loss):	<b>\$359,758</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>49.87%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$4,835,416</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$144</b>	\$41	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Montgomery County**

Unit Code: **068/000/00** County: **Montgomery**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,174,590**

Equalized Assessed Valuation: **\$394,639,853**

Population: **30,600**

Employees:

Full Time: **161**

Part Time: **87**

Salaries Paid: **\$7,081,382**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$9,267,040</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$303</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$16,120,202</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$14,357,320</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$527</b>	\$496	\$482
Per Capita Expenditures:	<b>\$469</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$1,762,882</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>76.82%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$11,029,922</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$360</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,645,049</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$1,059,873</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Morgan County**

Unit Code: **069/000/00** County: **Morgan**

Fiscal Year End: **8/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,637,844**

Equalized Assessed Valuation: **\$510,504,803**

Population: **35,547**

Employees:

Full Time: **151**

Part Time: **15**

Salaries Paid: **\$5,614,853**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$12,037,343</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$339</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$15,333,578</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$13,989,122</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$431</b>	\$496	\$482
Per Capita Expenditures:	<b>\$394</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$1,344,456</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>95.66%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$13,381,799</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$376</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,667,267</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$6,404,087</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$26.160</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$1</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Moultrie County**

Unit Code: **070/000/00** County: **Moultrie**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,378,712**

Equalized Assessed Valuation: **\$219,275,977**

Population: **14,876**

Employees:

Full Time: **69**

Part Time: **34**

Salaries Paid: **\$2,557,174**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,333,423</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$359</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$7,284,280</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$6,612,263</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$490</b>	\$496	\$482
Per Capita Expenditures:	<b>\$444</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$672,017</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>90.82%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$6,005,440</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$404</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,565,359</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$3,440,081</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$692.000</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$47</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.32%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Ogle County**

Unit Code: **071/000/00** County: **Ogle**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,930,537**

Equalized Assessed Valuation: **\$1,522,222,278**

Population: **52,848**

Employees:

Full Time: **225**

Part Time: **25**

Salaries Paid: **\$10,775,019**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$19.873.048</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$376</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$28.122.015</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$24.484.856</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$532</b>	\$496	\$482
Per Capita Expenditures:	<b>\$463</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$3.637.159</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>85.07%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$20.829.483</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$394</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13.030.503</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$8.710.607</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$90.083</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$2</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$